

their respective poll tax as prescribed by said board of commissioners for that year, and also showing the aggregate amount of property according to such valuations, and of taxes and polls in every part of said wards, and the full aggregate of the same in said city.

Tax list approved
by board.

394. *Tax list adopted by board.* The secretary-treasurer shall submit such lists so made by him to said board of commissioners at their next meeting after he shall have so completed the same, and said list, when approved by said board of commissioners, whether as amended by it or not, shall constitute the regular tax list of said city for that year, subject to any and all amendments, corrections, modifications, additions and subtractions which said board of commissioners shall from time to time make therein. It shall be the duty of said board of commissioners to see that all subjects of taxation within said city are duly entered from time to time upon said list at their proper places, and that the taxes which should be paid by or upon the same are duly enforced and collected, and to take all proper measures necessary for the due accomplishment of that result.

Tax lists preserved
by board.

395. *Tax lists delivered to mayor.* The board of commissioners shall preserve said list mentioned in the preceding sections hereof among its records, and shall, immediately after its approval of the same, cause to be made a copy of so much and such parts thereof as may be required for the use of the mayor-commissioner in collecting the taxes of said city; said copy or said copy amended, modified or changed as hereinbefore provided shall be delivered to said mayor-commissioner on or before the first Monday in September in each year, and he shall receipt for the same. Said commissioners shall endorse on said copy an order to said mayor-commissioner to collect the taxes therein mentioned, and such order shall have the force and effect of a judgment and execution against the real and personal property of the persons charged in said copy respectively.

Copy for mayor-
commissioner.

Delivery and
receipt.

Order for collec-
tion.
Effect of order.

Collection of taxes.

396. *Mayor-commissioner to collect taxes.* The mayor-commissioner of said city, upon his receipt of said copy of such parts of said tax list, shall proceed immediately with the collection of taxes in such copy mentioned, and of all such as may be from time to time added thereto by said board of commissioners.

Time when tax
due.

Discounts.

397. *Taxes due September first; discount allowed.* Taxes hereby authorized to be levied shall be due and payable on the first day of September of each year and a discount may be allowed by the board of commissioners for the payment of all taxes during said month of September of two per cent; during the month of October of one per cent; during the month of November of one-half of one per cent.

Collection as of
State taxes.

398. *City taxes collected same manner as State taxes.* All taxes of said city shall be listed, levied, assessed and collected, except as in this charter otherwise provided, in the same manner and